

FORTY-THIRD
ANNUAL REPORT
OF THE
AUDITOR
OF THE
CITY OF LINCOLN, NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1946

Lincoln, Nebraska, March 1, 1947.

To the Honorable City Council,
City of Lincoln, Nebraska.
Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-third Annual Report of the Auditor of the City of Lincoln, Nebraska, showing in detail the financial transactions, bonded indebtedness, and the actual conditions of all funds at the close of the fiscal year ending August 31, 1946, as prepared by James Mallon.

During the year, James Mallon and W. Wayne Harvey, who had been in the services of the United States Army, returned and are now both serving as Deputies in the office of City Clerk and Auditor.

Detailed statistics regarding the operation of the Water and Light Departments are omitted from this report for the reason that a separate report is published by these departments showing such transactions.

Reference is made to Reimbursible pay-rolls. Where an employee works in more than one division or department during a pay-roll period, the entire wage is paid from one division in order to facilitate the calculation of the withholding tax. The amount is then returned against the proper division or department by a Reimbursible pay-roll.

The tax levy for the coming year is 11.15 mills. This is .5 mill higher than last year, and reflects the increase in the cost of labor and material under existing conditions.

Respectfully submitted,

THEO. H. BERG, *Director,*

Department of Accounts and Finance.

PART ONE

GENERAL INFORMATION

OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

The City of Lincoln, Nebraska, for many years operated under the Commission Form of Government. On May 10, 1937, a change was made and a new form of government was inaugurated. The Plan adopted has been called Seven-Man-Council, but possibly a more appropriate name would be a Modified Manager Plan. Under this plan a mayor is elected for a term of two years and after the first election three councilmen will be elected each two years for a four year term. The Councilmen are paid \$10.00 for each regular meeting attended. No pay allowed for special meetings. The mayor receives in addition to the \$10.00 for each weekly meeting attended the sum of \$500.00 per year.

The activities of the City are divided in three departments as follows:

1. Department of Public Welfare and Safety.
2. Department of Accounts and Finance.
3. Department of Parks, Public Property and Improvements.

The Council appoints a Director for each of the departments, who is the superintendent thereof and responsible to the council for its proper operation.

All other officials and employees are appointed by the Council. The Judge of the Municipal Court is elected at County and State elections, and other officials of the Municipal Court are appointed by the Judge.

City elections are held on the first Tuesday in May of each odd numbered year. The term of office of Mayor and Councilmen begins on the first Monday following the election.

The Council acts as a fact finding and policy determining body, while it is the duty of the Directors to carry out the policies so determined and to perform the necessary administrative functions of the City.

The Council also appoints a City Attorney and assistants necessary to work with the Council and all departments of the City.

LIST OF CITY OFFICIALS

Lloyd J. Marti, Mayor and President of Council

Councilmen—Terms Expire 1947

Arthur J. Weaver, Jr., Vice President of Council.

L. H. de Brown.

J. Lloyd McMaster.

Councilmen—Terms Expire 1949

Lester L. Dunn.

Breta Peterson*

Gus Prestegaard

* Miss Breta Peterson resigned August 20, 1946 and Miss Fern Hubbard was appointed to fill the vacancy.

THE DEPARTMENTS OF THE CITY ARE ASSIGNED AS FOLLOWS:

DEPARTMENT OF PUBLIC WELFARE AND SAFETY

COBE S. VENNER

Fire Department	—E. P. Feaster, Chief
Electrical Inspection	—L. S. Crain, Inspector
Health Department	—L. L. Fatharree, Superintendent
Police Department	—Joseph T. Carroll, Chief
City Property	—Charles E. Saal, Superintendent
Muny Coal and Gas	—L. E. Brown, Manager

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO H. BERG

Director

City Clerk's and Auditor's Office	—Theo H. Berg, Clerk and Auditor —W. Wayne Harvey, Deputy Clerk and Auditor —James M. Mallon, Deputy Clerk and Auditor
Treasurer's Office	—F. W. Moeller, Purchasing Agent
Purchasing Office	—Frank J. Miller, Treasurer —Wm. A. Schlaebitz, Deputy Treas.
Tax Commissioner's Office	—P. H. Matthews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk

GENERAL INFORMATION

**DEPARTMENT OF PARKS,
PUBLIC PROPERTY & IMPROVEMENT**

D. L. ERICKSON

Director

Engineer's Office	—D. L. Erickson, Engineer —H. C. Schleuter, Deputy —Carl L. Fisher, Deputy
Inspections	—E. A. Voorhees, Building Inspector —Frank M. Staats, Plumbing Inspector —Charles Meyer, Sidewalk Inspector
Street Department	—A. Lynn Meyers, Superintendent
Paving Repair & Sewer	—H. Lyle Giesecker, Superintendent
Parks	—Ernst Herminghaus, Superintendent
Recreation	—James C. Lewis, Superintendent
Water and Light	—F. L. Blumer, Plant Superintendent —John W. Kruse, Business Manager

LEGAL DEPARTMENT

—Max Kier, City Attorney
—Arthur A. Whitworth, Deputy

PERSONNEL DEPARTMENT

—Ray E. Ramsay, Personnel Officer

MUNICIPAL COURT

—Edward C. Fisher, Judge
—Leland M. Towle, Clerk
—R. L. Butterbaugh, Deputy Clerk
—John J. Reitter, Constable

LIBRARY BOARD

(Members appointed by Council)

Mrs. H. E. Flansburg	<i>President</i>
James M. Reinhardt	<i>Vice-President</i>
Homer Kyle	<i>Secretary</i>
Stewart W. Smith	<i>Librarian</i>

Members of Board

Term expiring July 16, 1948:

Walter W. White, Homer Kyle, Mrs. H. E. Flansburg, Mrs. T.
J. Thompson

Term expiring July 1, 1950

James M. Reinhardt, Morris N. Adams, Mrs. Wm. I. Aitken

ADVISORY LIBRARY BOARD

(Members appointed by Council)

For a term of two years:

Frank W. Hornung, Chas. H. Wear, Mrs. Anna Bergman

For a term of four years:

W. Fletcher Tarr, Floda Smith

AVIATION BOARD

(Members appointed by Council)

John Campbell, Edwin Faulkner, Harry Spencer, Richard Joyce, George Cook, Sam Waugh, C. W. Kinsey, B. G. Clark, Ted Sick

BOARD OF EXAMINING ENGINEERS

(Members appointed by Council)

Fred W. Tyler, Chairman F. L. Blumer, Secretary
M. L. Shively, Treasurer

The Board meets the second and fourth Mondays of each month at 7:30 P. M., at the City Hall, to examine applicants as to their qualifications to operate steam engines and boilers within the City of Lincoln.

HOSPITAL BOARD

(Members appointed by Council)

Terms expiring February 28, 1947:

W. R. Mellor, H. S. Wilson, Mrs. Jessie Moore Sanders

Term expiring February 28, 1949:

Mrs. George P. Abel, John K. Selleck, W. W. Putney

Term expiring February 28, 1951:

John L. Teeters, Miss Ida L. Robbins, I. J. Devoe

GENERAL INFORMATION

HOUSING AUTHORITY

(Members appointed by Council)

R. E. Campbell, Chairman
J. G. Fitch, Earl Fullbrook, Dr. Gerald Kennedy, Mrs. Robert
G. Simmons

BOARD OF APPEALS

(Members appointed by Council)

Term expiring May, 1945:
Harvey Rathbone, Ernest C. Folsom
Term expiring May, 1947:
Clarence G. Miles, Gale G. Robinson
Term Expiring May, 1949:
N. Bruce Hazen

PARK BOARD

(Members appointed by Council)

For term ending February 24, 1947:
Robert L. Ferguson, George Holmes, Joe W. Seacrest
For term ending February 24, 1949:
Arthur A. Dobson, Thomas C. Woods

BOARD OF HEALTH

(Members appointed by Council)

Gus Prestegaard, Fern Hubbard, Mrs. O. L. Webb, Stanley
Maly, F. R. Woodring, Dr. F. L. Rogers, Dr. R. J. Brigham

SOLICITATIONS COMMISSION

(Members appointed by Council)

Judge Robin R. Reid, Monsignor Maurice W. Helmann, Mrs.
C. D. Hustead, Chauncey G. Runyon

FORTY-THIRD ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

PERSONNEL BOARD

(Members appointed by Council)

Perry W. Morton, Dr. E. Glenn Callen, Wm. M. Stoner

POST WAR PLANNING BOARD

(Members appointed by Council)

Lloyd J. Marti, Chairman, George Williams, D. L. Erickson,
Breta Peterson, William Stoner

FACTS ABOUT LINCOLN

City originally incorporated on April 7, 1869.

Incorporated as a city of the Second Class on March 18, 1871.

Incorporated as a city of the First Class on March 25, 1887.

Altitude: 1,165 feet above sea level.

Area: 15,357.38 acres, (23.91 square miles).

Paved Streets and Alleys: 233.46 miles.

Parks: 1,361 acres.

Sanitary Sewers: 219.45 miles.

Storm Sewers: 58.84 miles.

Water Mains: 271.09 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1946: 95,000 (estimated).

Valuation of City per capita\$1,014.55

Bond debt of City per capita 19.95

FORTY-THIRD ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

General Fund

**Statement of Expenditures and Encumbrances
Compared with Appropriation**

September 1, 1945, to August 31, 1946

	Appropriation After Revision	Expendi- tures	Unex- pended Balance	Unencum- brances	Unencum- bered Balance
GENERAL GOVERNMENT:					
General Expense.....	\$ 21,927.71	\$ 14,564.55	\$ 7,363.16	\$173.80	\$ 7,189.36
Mun्य Court.....	31,451.82	16,694.02	14,757.80	603.06	14,154.74
Mayors.....	4,023.88	3,846.33	177.55	85.88	141.67
City Council.....	3,220.00	2,916.11	303.89	-----	303.89
Directors.....	18,611.88	18,570.26	41.62	-----	41.62
Attorneys.....	14,605.78	12,711.09	1,894.69	20.75	1,873.94
Merit System.....	5,080.00	5,276.57	196.57	1.25	197.82
Fire Pension.....	52,927.35	52,474.06	453.29	-----	453.29
Contingencies.....	50,009.07	11,600.00	38,409.07	-----	38,409.07
Special Material and Equipment.....	11,000.00	4,927.50	6,072.50	-----	6,072.50
Total.....	<u>\$212,857.49</u>	<u>\$143,580.49</u>	<u>\$69,277.00</u>	<u>\$834.74</u>	<u>\$68,442.26</u>
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police.....	\$239,802.64	\$231,537.77	\$ 8,264.87	\$ 9,302.41	\$ 1,037.54
Fire.....	250,605.98	230,617.35	19,988.63	1,340.31	18,648.32
Health.....	58,097.85	51,837.06	6,260.79	542.98	5,717.81
Milk Inspection.....	7,689.01	6,078.59	1,610.42	11.28	1,599.14
City Property.....	35,059.80	32,909.40	2,150.40	271.53	1,878.87
Total.....	<u>\$591,255.28</u>	<u>\$552,980.17</u>	<u>\$38,275.11</u>	<u>\$11,468.51</u>	<u>\$26,803.60</u>
DEPARTMENT OF ACCOUNTS & FINANCE:					
Clerks and Auditor.....	\$14,466.17	\$14,532.70	\$ 66.53	\$ 433.34	\$ 499.87
Treasurer.....	29,757.10	29,272.24	484.86	163.49	321.37
Tax Commissioner.....	14,000.11	7,360.51	6,639.60	12.50	6,627.10
Purchasing.....	9,548.25	8,793.64	754.61	560.17	194.44
Election and Registration.....	4,000.00	5,878.70	1,878.70	19.40	1,898.10
Total.....	<u>\$71,771.63</u>	<u>\$65,837.79</u>	<u>\$5,933.84</u>	<u>\$1,188.90</u>	<u>\$4,744.94</u>
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:					
Engineers.....	\$ 35,966.26	\$ 31,592.05	\$ 4,374.21	\$ 149.09	\$ 4,225.12
Roads and Sidewalks.....	153,765.51	138,964.63	14,800.88	4,143.90	10,656.98
Paving Repair.....	49,330.59	51,303.54	1,972.95	1,074.18	3,047.13
Sewer.....	23,934.56	20,871.66	3,062.90	357.80	2,705.10
Park.....	135,430.76	131,336.02	4,094.74	3,950.64	144.10
Street Light.....	40,369.59	40,244.11	125.48	344.75	219.27
Recreation—General.....	1,000.00	1,025.08	25.08	-----	25.08
Total.....	<u>\$439,797.27</u>	<u>\$415,337.05</u>	<u>\$24,460.18</u>	<u>\$10,020.36</u>	<u>\$14,439.82</u>
TOTAL GENERAL FUND	<u><u>\$1,315,681.67</u></u>	<u><u>\$1,177,735.54</u></u>	<u><u>\$137,946.13</u></u>	<u><u>\$23,512.51</u></u>	<u><u>\$114,433.62</u></u>

FINANCIAL SECTION, GENERAL FUND

	Appropriation After Revision	Expenditures	Unexpended Balance
Special Material & Equipment:	\$11,000.00		
Other Current Expenses— Resale		\$4,927.50	\$6,072.50
Total	\$11,000.00	\$4,927.50	\$6,072.50
Total General Government	\$212,857.49	\$143,580.49	\$69,277.00

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police:	\$239,802.64		
Personal Services		\$184,146.26	
Other Current Expense		44,309.27	
Capital Outlay— Equipment		3,082.24	\$8,264.87
Total	\$239,802.64	\$231,537.77	\$8,264.87
Fire:	\$250,605.98		
Personal Services		\$200,432.09	
Other Current Expense		16,952.36	
Capital Outlay— Equipment		13,232.90	\$19,988.63
Total	\$250,605.98	\$230,617.35	\$19,988.63
Health:	\$58,097.85		
Personal Services		\$41,059.39	
Other Current Expense		10,082.26	
Capital Outlay— Equipment		695.41	\$6,260.79
Total	\$58,097.85	\$51,837.06	\$6,260.79
Milk Inspection:	\$7,689.01		
Personal Services		\$4,610.00	
Other Current Expense		1,424.89	
Capital Outlay— Equipment		43.70	\$1,610.42
Total	\$7,689.01	\$6,078.59	\$1,610.42

Summary Statement of Expenditures and Transfers of All Funds
September 1, 1945, to August 31, 1946

GENERAL FUND:	Personal Services	Other Current Expense	Capital Outlay	Miscellaneous and Transfers	Materials Purchased for Resale	Interest	Registered Warrants and Bond	Total Expenditures and Transfers
General Government:								
General Expense	\$ 2,097.20	\$ 7,187.03	\$ 1,279.31		\$ 4,001.01			\$ 14,564.55
Muny Court	14,875.08	1,724.63	94.31					16,694.02
Mayors	2,752.80	1,084.48	9.05					3,846.33
City Council	2,840.00	4.11	72.00					2,916.11
Directors	18,424.54	145.72						18,570.26
Attorneys	10,413.24	1,872.35	425.50					12,711.09
Merit System	4,736.53	516.14	23.90					5,276.57
Fire Pension	52,474.06			\$ 6,600.00				52,474.06
Contingencies		5,000.00						11,600.00
Special Material and Equipment					4,927.50			4,927.50
Department of Public Welfare and Safety:								
Police	184,146.26	44,309.27	3,082.24					231,537.77
Fire	200,432.09	16,952.36	13,232.90					230,617.35
Health	41,039.39	10,082.26	695.41					51,837.06
Milk Inspection	4,610.00	1,424.80	43.70					6,078.59
City Property	16,420.46	15,492.83	996.11					32,909.40
Department of Accounts and Finance:								
Clerk and Auditor	10,388.73	4,133.47	10.50					14,532.70
Treasurer	22,797.19	6,365.05	110.00					29,272.24
Tax Commissioner	6,923.00	437.51						7,360.51
Purchasing	6,693.69	1,371.46			728.58			8,793.64
Election and Registration	4,051.17	1,827.53						5,878.70
Dept. of Parks, Public Property and Improvements:								
Engineers	27,580.94	3,626.38	384.73					31,592.05
Roads and Sidewalks	88,149.67	35,738.12	15,076.84					138,964.63
Paving Repair	38,620.42	12,511.42	171.70					51,303.54
Sewer	14,350.93	5,424.13	1,096.60					20,871.66
Park	92,422.62	28,485.51	10,427.89					131,336.02
Street Light	7,148.78	33,073.73	21.60					40,244.11
Recreation General	970.08	55.00						1,025.08
Total General Fund	\$ 875,378.78	\$ 238,845.38	\$ 47,254.29	\$ 6,600.00	\$ 9,657.09			\$ 1,177,735.54
PUBLIC SERVICE ENTERPRISES:								
Water	\$ 91,636.33	\$ 249,246.79*	\$ 7,220.11	\$ 54,125.00			\$ 50,000.00	\$ 402,248.23
Water Investment				28,664.60				78,664.60
Water Bond Interest							\$ 4,500.00	4,500.00
Commercial Light	119,502.63	302,637.29	63,621.52					485,761.44
Commercial Light Investment				69,359.99				69,359.99
Muny Coal and Gasoline	4,569.63	2,382.17						36,268.50
Aviation	479.07	33,035.87	6,204.52					39,719.46
Lincoln General Hospital	227,798.08	195,871.27	5,600.31					429,269.66